

1990 Exempt Organization Business Income Tax Return

109

For taxable or income year beginning MONTH DAY YEAR 1990, and ending MONTH DAY YEAR

Attach Preaddressed Label

Check here if claiming any enterprise zone or program area tax benefits. ☐

California corporation or organization number	Federal employer identification number	Name and address of the trustee
Corporation name		Nature of trade or business
Address		Social security or federal employer identification number
City	State	ZIP code
Form number of federal form filed		

If the unrelated trade or business gross income is \$10,000 or less, complete only Side 1, state sources on line 1 or line 8, include deductions, and sign the return. Complete all applicable parts of the form if unrelated trade or business gross income is over \$10,000.

Organizations Taxable as Corporations			
Attach Remittance Here	1 Unrelated business taxable income (Side 2, Part II, line 30)	1	
	2 Multiply line 1 by average apportionment percentage _____ % (Schedule K, line 5)	2	
	3 Net operating loss deduction (from form FTB 3805Q)	3	
	4 Net unrelated business taxable income. Subtract line 3 from the lesser of line 1 or line 2	4	
	5 Tax. Multiply line 4 by 9.3% (see General Instruction K)	5	
	6 Tax credits (Schedule B, line 8, or Schedule P (100)) (see instructions)	6	
	7 Balance. Subtract line 6 from line 5. If line 6 is greater than line 5, enter zero	7	
Organizations Taxable as Trusts			
Tax Computation	8 Unrelated business taxable income (Side 2, Part II, line 30)	8	
	9 Net operating loss deduction (from form FTB 3805V)	9	
	10 Net unrelated business taxable income. Subtract line 9 from line 8	10	
	11 Tax on amount on line 10 (see General Instruction K)	11	
	12 Tax credits (Schedule B, line 8, or Schedule P (541)) (see instructions) ..	12	
Total Tax	13 Balance. Subtract line 12 from line 11. If line 12 is greater than line 11, enter zero	13	
	14 Tax from line 7 or line 13	14	
Total Tax	15 Alternative minimum tax	15	
	16 Total tax. Add line 14 and line 15	16	
Payments	17 Overpayment(s) from a prior year allowed as a credit	17	
	18 1990 estimated tax payments	18	
	19 Amount paid with application for extension of time to file return	19	
	20 Total payments and credits. Add lines 17 through 19	20	
Tax Due or Overpayment	21 Tax due. Subtract line 20 from line 16. Pay entire amount with return (see instructions)	21	
	22 Overpayment. Subtract line 16 from line 20 (see instructions)	22	
	23 Enter amount of line 22 to be applied to 1991 estimated tax	23	
	24 Enter amount of line 22 to be refunded. Subtract line 23 from line 22	24	
	25 Penalties and interest. See General Instruction M	25	
	26 Total amount due. Add line 21 and line 25. Pay amount with return	26	

Person to contact for additional information:

Telephone number: ()

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Title	Date
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	FEIN	Preparer's social security no.
		Telephone ()	

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1	a Gross receipts or gross sales	b Less returns and allowances	Balance	▶	1c		
2	Cost of goods sold and/or operations (Schedule A, line 7)				2		
3	Gross profit. Subtract line 2 from line 1c				3		
4	a Capital gain net income (see Specific Line Instructions) - Trusts attach Schedule D (541)				4a		
	b Net gain (loss) from Part II, federal Form 4797 (attached) - Trusts attach Schedule D-1				4b		
	c Capital loss deduction for trusts				4c		
5	Income (or loss) from partnerships (attach Schedule K-1 (565) or similar schedule)				5		
6	Rent income (Schedule C)				6		
7	Unrelated debt-financed income (Schedule D)				7		
8	Investment income of an R&TC Section 23701g, 23701i, 23701n or 23701q organization (Schedule E)				8		
9	Annuities, interest, royalties and rents from controlled organizations (Schedule F)				9		
10	Exploited exempt activity income (Schedule G)				10		
11	Advertising income (Schedule H, Part III, Column A)				11		
12	Other income (attach schedule)				12		
13	Total unrelated trade or business income. Add lines 3 through 12				13		

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors and trustees (Schedule I)			14		
15	Salaries and wages			15		
16	Repairs			16		
17	Bad debts			17		
18	Interest (attach schedule)			18		
19	Taxes (attach schedule)			19		
20	Contributions (see Specific Line Instructions and attach schedule)			20		
21	a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F)	21a				
	b Less: depreciation claimed on Schedule A	21b			21	
22	Depletion (attach schedule)			22		
23	a Contributions to deferred compensation plans	23a				
	b Employee benefit programs (see Specific Line Instructions)	23b				
24	Other deductions (attach schedule)			24		
25	Total deductions. Add lines 14 through 24			25		
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			26		
27	Excess advertising costs (Schedule H, Part III, Column B)			27		
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			28		
29	Specific deduction (see Specific Line Instructions)			29		
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 29 is greater than line 28, enter the lesser of line 28 or zero.			30		

Caution: No deduction will be allowed for expenses incurred at or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry or national origin.

Schedule A Cost of Goods Sold and/or Operations Method of Inventory Valuation (specify)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	a Additional IRC Section 263A costs (attach schedule)	4a		
	b Other costs (attach schedule)	4b		
5	Total. Add lines 1 through 4b	5		
6	Inventory at end of year	6		
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2	7		

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☐ No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Jobs credit (form FTB 3524)	1		
2	Energy conservation credit carryover (form FTB 3514)	2		
3	Research credit (form FTB 3523)	3		
4	Orphan drug credit (form FTB 3528)	4		
5	Commercial solar energy and solar energy credit carryovers (form FTB 3805L)	5		
6	Low-income housing credit (form FTB 3521 and form FTB 3521A)	6		
7	Other credits (specify)	7		
8	Total. Add lines 1 through 7. Enter here and on Side 1, line 6, for corporations, or line 12 for trusts	8		

Schedule C Rent Income from Real Property and Personal Property Leased with Real Property**Note:** For rental income from debt-financed property, use Schedule D. R&TC Section 23701g and Section 23701i organizations — see instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%

4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income

5 Complete if any item in column 3 is more than 10% but not more than 50%

(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 less column 4(a))	(a) Gross income reportable (column 2 × column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible (column 5(a) less column 5(b))

Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage (column 4 ÷ column 5)	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (total of columns 3(a) and 3(b) × column 6)	9 Net income (or loss) includible (column 7 less column 8)
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 7

Schedule E Investment Income of a Section 23701g, 23701i, 23701n or 23701q Organization

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income (column 2 less column 3)	5 Set-asides (attach schedule)	6 Balance of investment income (column 4 less column 5)

Enter total here and on Side 2, Part I, line 8

Enter gross income from members (dues, fees, charges or similar amounts)

Schedule F Income (Annuities, Interest, Rents and Royalties) From Controlled Organizations

1 Name and address of controlled organizations	2 Gross income from controlled organizations	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations (a) Unrelated business taxable income (b) Taxable income computed as though not exempt under Sec. 23701, or the amount in col. (a), whichever is greater (c) Percentage (column (a) ÷ column (b))
			%
			%
			%
5 Nonexempt controlled organizations (a) Excess taxable income (b) Taxable income or amount in column (a), whichever is greater (c) Percentage (col. (a) ÷ col. (b))	6 Gross income reportable (column 2 × column 4(c) or column 5(c))	7 Allowable deductions (column 3 × column 4(c) or column 5(c))	8 Net income includible (column 6 less column 7)
			%
			%
			%

Total. Enter here and on Side 2, Part I, line 9

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business (col. 2 less col. 3)	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense (col. 6 less col. 5 but not more than col. 4)	8 Net income includible (col. 4 less col. 7 but not less than zero)

Total. Enter here and on Side 2, Part I, line 10

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If col. 2 is greater than col. 3, complete cols. 5, 6 and 7. If col. 3 is greater than col. 2, enter the excess in Part III, Col. B(b). Do not complete cols. 5, 6 and 7.	5 Circulation income	6 Readership costs	7 If col. 5 is greater than col. 6, enter the income shown in col. 4, in Part III, Col. A(b). If col. 6 is greater than col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter amount in Part III, Col. A(b).
Totals.....						

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A — Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals

Enter total here and on Side 2, Part I, line 11...

Part III Column B — Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals

Enter total here and on Side 2, Part II, line 27....

(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 Social Security Number	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts — see instructions.)

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment ...						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a.						

Schedule K Apportionment Formula

Limited to unrelated trade or business amounts	(a) Total within and without the state	(b) Total within the state	(c) Percent within the state ((b) ÷ (a))
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions)			
2 Wages, salaries, and other compensation of employees			
3 Gross sales and/or receipts, less returns and allowances			
4 Total percent (sum of the percentages above)			
5 Average apportionment percentage. Line 4 x 1/3. Enter here and on Side 1, line 2			